



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT

Principal Office: 232 WEST PLEASANT STREET
P.O. BOX 218
NEW LISBON, WI 53950

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW LISBON MUNICIPAL ELECTRIC AND WATER DEPARTMENT**Utility Address:** 232 WEST PLEASANT STREET

P.O. BOX 218

NEW LISBON, WI 53950

When was utility organized? 1/10/1911**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JIM RAMSEY**Title:****Office Address:**

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:** nlutil@mwt.com

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: DAN KALLIES**Title:** UTILITY COMMISSION CHAIRPERSON**Office Address:**

232 WEST PLEASANT STREET

NEW LISBON, WI 53950

Telephone: (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com**Date of most recent audit report:** 1/29/2003**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: BOB YARROCH**Title:** DEPARTMENT HEAD - WATER**Office Address:**

232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:**

Name: DARIN ROBISON**Title:** DEPARTMENT HEAD - ELECTRIC**Office Address:**

232 WEST PLEASANT STREET
NEW LISBON, WI 53950

Telephone: (608) 562 - 3103**Fax Number:** (608) 562 - 3473**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MR PAUL BARNES, COMMISSION MEMBER
MR ROY GRANGER, COMMISSION MEMBER
MR DAN KALLIES, CHAIRMAN
MR MICKEY KRAISS, COMMISSION MEMBER
MR MARK RUDIG, COMMISSION MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,386,896	1,246,527	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	905,064	867,868	2
Depreciation Expense (403)	223,201	204,523	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	158,505	135,710	5
Total Operating Expenses	1,286,770	1,208,101	
Net Operating Income	100,126	38,426	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	100,126	38,426	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,967	31,271	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	13,967	31,271	
Total Income	114,093	69,697	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	114,093	69,697	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	117,426	118,257	14
Amortization of Debt Discount and Expense (428)	7,458	7,205	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	124,884	125,462	
Net Income	(10,791)	(55,765)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,293,464	1,349,229	20
Balance Transferred from Income (433)	(10,791)	(55,765)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,282,673	1,293,464	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	13,967	5
Total (Acct. 419):	13,967	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	187,660	1,199,236	0	0	1,386,896	1
Less: interdepartmental sales	0	9,756	0	0	9,756	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	187,660	1,189,480	0	0	1,377,140	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	36,493		36,493	1
Electric operating expenses	109,276		109,276	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	400		400	8
Electric utility plant accounts	31,775		31,775	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	177,944	0	177,944	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,163,852	6,983,841	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,997,449	2,774,217	2
Net Utility Plant	4,166,403	4,209,624	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	14,894	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	618	4
Net Nonutility Property	0	14,276	
Investment in Municipality (123)	0	0	5
Other Investments (124)	36,182	38,221	6
Special Funds (125)	331,231	318,478	7
Total Other Property and Investments	367,413	370,975	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	400,405	447,494	8
Temporary Cash Investments (132)	242,244	218,267	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	179,674	123,263	11
Other Accounts Receivable (143)	21,450	43,098	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	173,737	55,480	14
Materials and Supplies (150)	85,391	46,464	15
Prepayments (165)	2,644	2,644	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	1,105,545	936,710	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,116	38,574	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,116	38,574	
Total Assets and Other Debits	5,670,477	5,555,883	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	312,595	135,158	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,282,673	1,293,464	23
Total Proprietary Capital	1,595,268	1,428,622	
LONG-TERM DEBT			
Bonds (221)	1,268,750	1,308,700	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,107,500	1,107,500	26
Total Long-Term Debt	2,376,250	2,416,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	50,182	195,052	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	618	30
Taxes Accrued (236)	76,825	127,692	31
Interest Accrued (237)	10,292	10,292	32
Other Current and Accrued Liabilities (238)	12,650	10,128	33
Total Current and Accrued Liabilities	149,949	343,782	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	781	(5,151)	36
Total Deferred Credits	781	(5,151)	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,548,229	1,372,430	41
Total Liabilities and Other Credits	5,670,477	5,555,883	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,531,933	0	0	4,571,611	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	60,308				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,592,241	0	0	4,571,611	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	541,617	0	0	2,455,832	10
Total Accumulated Provision	541,617	0	0	2,455,832	
Net Utility Plant	2,050,624	0	0	2,115,779	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	492,519	2,281,697			2,774,216	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,596	176,605			223,201	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,109				2,109	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	721				721	10
Other credits (specify):						11
					0	12
Total credits	49,426	176,605	0	0	226,031	13
Debits during year						14
Book cost of plant retired	225	2,470			2,695	15
Cost of removal	103				103	16
Other debits (specify):						17
					0	18
Total debits	328	2,470	0	0	2,798	19
Balance End of Year	541,617	2,455,832	0	0	2,997,449	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
ABANDONED WATER WELL	0			0	2
HWY UNDERPASS	14,894		14,894	0	3
Total Nonutility Property (121)	14,894	0	14,894	0	
Less accum. prov. depr. & amort. (122)	618		618	0	4
Net Nonutility Property	14,276	0	14,276	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	12,298				12,298	6,796	1
Other	2,308		65,373		67,681	34,056	2
Total Electric Utility					79,979	40,852	

Account	Total End of Year	Amount Prior Year	
Electric utility total	79,979	40,852	1
Water utility	5,412	5,612	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	85,391	46,464	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 BANS WATER	870	428	5,929	1
1999 BONDS WATER	1,532	428	15,509	2
2000 BANS ELECTRIC	5,056	428	9,678	3
Total			31,116	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	135,158	1
Changes during year (explain):		
ELECTRIC PRIOR YEARS ADDITIONS FINANCED BY TIF#11	104,237	2
WATER PRIOR YEARS ADDITIONS FINANCED BY TIF#11	69,500	3
WATER SERVICES TO CITY HALL AND FIRE STATION	3,700	4
Balance end of year	312,595	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BONDS WATER	03/03/1999	05/01/2019	4.45%	1,268,750	1
Total Bonds (Account 221):				1,268,750	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2000 BANS ELECTRIC	07/01/2000	12/01/2004	5.30%	920,000	1
1999 BANS WATER	11/01/1999	11/01/2004	4.75%	187,500	2
Total for Account 224				<u>1,107,500</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	127,692	1
Accruals:		
Charged water department expense	58,362	2
Charged electric department expense	100,143	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	158,505	
Taxes paid during year:		
County, state and local taxes	194,377	6
Social Security taxes	13,589	7
PSC Remainder Assessment	1,406	8
Other (explain):		
NONE		9
Total payments and other debits	209,372	
Balance end of year	76,825	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REV BONDS WATER-1999	4,746	59,760	59,760	4,746	1
Subtotal	4,746	59,760	59,760	4,746	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BANS WATER - 1999	1,484	8,906	8,906	1,484	3
BANS ELECTRIC - 2000	4,062	48,760	48,760	4,062	4
Subtotal	5,546	57,666	57,666	5,546	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	10,292	117,426	117,426	10,292	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	886,629	485,801	0	0	0	1,372,430	1
Add credits during year:							
For Services		24,399				24,399	2
For Mains						0	3
Other (specify):							
WELL PROJECT	150,000					150,000	4
HOOK UP FEES	1,400					1,400	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,038,029	510,200	0	0	0	1,548,229	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS - WATER	36,182	2
Total (Acct. 124):	36,182	
Special Funds (125):		
BOND REDEMPTION FUND - WATER	16,910	3
BOND RESERVE FUND - WATER	133,216	4
CONSTRUCTION ACCOUNT - WATER	94,895	5
BOND SINKING FUND - ELECTRIC	58,336	6
DEPRECIATION ACCOUNT - ELECTRIC	22,827	7
DEPRECIATION ACCOUNT - WATER	5,047	8
Total (Acct. 125):	331,231	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,614	10
Electric	170,060	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	179,674	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE - WATER	525	16
MISCELLANEOUS ACCOUNTS RECEIVABLE SERVICES - ELECTRIC	20,925	17
Total (Acct. 143):	21,450	
Receivables from Municipality (145):		
ELECTRIC RECEIVABLE FROM TIF#11	104,237	18
WATER RECEIVABLE FROM TIF#11	69,500	19
Total (Acct. 145):	173,737	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID INSURANCE	2,644	20
Total (Acct. 165):	2,644	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS	781	24
Total (Acct. 253):	781	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,521,857	4,514,004	0	0	7,035,861	1
Materials and Supplies	5,512	60,415	0	0	65,927	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	517,068	2,368,764	0	0	2,885,832	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	962,329	498,000	0	0	1,460,329	6
Other (specify):					0	7
Average Net Rate Base	1,047,972	1,707,655	0	0	2,755,627	
Net Operating Income	(33,390)	133,516	0	0	100,126	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.19%	7.82%	N/A	N/A	3.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	223,876	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,288,068	3
Other (Specify):		4
Total Average Proprietary Capital	1,511,944	
Net Income		
Net Income	(10,791)	5
Percent Return on Proprietary Capital	-0.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

1. The water utility has been approved to increase rates effective January of 2003.
-

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

7/2/03 email - (had to redo as letter because email bounced back):

Dear Mr. Ramsey:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments.

1. On F-19, miscellaneous electric accounts receivable are reported in Account 143. In the future, please provide slightly more detail to describe these amounts, such as a short list.

2. There are 547 water meters reported in use on Page W-17. However, there are 700 water services reported in use on Page W-16. There would appear to be 153 unmetered services in use for your utility. A footnote to the water services schedule indicates that a inventory will be taken in the future. We encourage you to resolve this issue as soon as possible, or otherwise explain why New Lisbon has unmetered water service.

3. The amount reported for utility plant Jan. 1 on Page W-7 does not include construction work in progress. In the future, please use the plant amount reported in the prior year net utility plant schedule Page F-7. The issue is moot for 2002 because the 1994 amount was higher, but may make a difference in future years.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

New Lisbon Municipal Electric and Water Utility
New Lisbon, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Lisbon Municipal Electric and Water Utility, an enterprise fund of the City of New Lisbon as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

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Madison, Wisconsin
January 29, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	185,016	1
Total Sales of Water	185,016	
Other Operating Revenues		
Forfeited Discounts (470)	358	2
Miscellaneous Service Revenues (471)	871	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,415	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,644	
Total Operating Revenues	187,660	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,272	8
Pumping Expenses (620-625)	18,922	9
Water Treatment Expenses (630-635)	974	10
Transmission and Distribution Expenses (640-655)	10,035	11
Customer Accounts Expenses (901-904)	26,550	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	52,339	14
Total Operation and Maintenance Expenses	116,092	
Other Operating Expenses		
Depreciation Expense (403)	46,596	15
Amortization Expense (404-407)		16
Taxes (408)	58,362	17
Total Other Operating Expenses	104,958	
Total Operating Expenses	221,050	
NET OPERATING INCOME	(33,390)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	452	19,808	58,168	4
Commercial	91	20,316	37,611	5
Industrial				6
Total Metered Sales to General Customers (461)	543	40,124	95,779	
Private Fire Protection Service (462)	9		10,530	7
Public Fire Protection Service (463)	1		73,254	8
Other Sales to Public Authorities (464)	16	1,986	5,453	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	569	42,110	185,016	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	73,254	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	73,254	
Forfeited Discounts (470):		
Customer late payment charges	358	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	358	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	871	7
Total Miscellaneous Service Revenues (471)	871	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,415	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,415	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	7,272	4
Total Source of Supply Expenses	7,272	
PUMPING EXPENSES		
Operation Labor (620)	3,079	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,149	7
Operation Supplies and Expenses (623)	9,625	8
Maintenance of Pumping Plant (625)	69	9
Total Pumping Expenses	18,922	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	974	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	974	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,243	16
Maintenance of Mains (651)	4,984	17
Maintenance of Services (652)	2,157	18
Maintenance of Meters (653)	651	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	10,035	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,020	22
Accounting and Collecting Labor (902)	20,512	23
Supplies and Expenses (903)	5,018	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	26,550	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	792	27
Office Supplies and Expenses (921)	4,769	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,849	30
Property Insurance (924)	3,917	31
Injuries and Damages (925)	7,950	32
Employee Pensions and Benefits (926)	16,445	33
Regulatory Commission Expenses (928)	3,273	34
Miscellaneous General Expenses (930)	1,344	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	52,339	
Total Operation and Maintenance Expenses	116,092	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		56,041	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		685	2
Net property tax equivalent		55,356	
Social Security		2,799	3
PSC Remainder Assessment		207	4
Other (specify): NONE			5
Total tax expense		58,362	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201300				3
County tax rate	mills		6.089500				4
Local tax rate	mills		8.830000				5
School tax rate	mills		9.352600				6
Voc. school tax rate	mills		2.432400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.905800				10
Less: state credit	mills		1.270300				11
Net tax rate	mills		25.635500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.830000				14
Combined School Tax Rate	mills		11.785000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.615000				17
Total Tax Rate	mills		26.905800				18
Ratio of Local and School Tax to Total	dec.		0.766192				19
Total tax net of state credit	mills		25.635500				20
Net Local and School Tax Rate	mills		19.641707				21
Utility Plant, Jan. 1	\$	2,511,782	2,511,782				22
Materials & Supplies	\$	5,612	5,612				23
Subtotal	\$	2,517,394	2,517,394				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,517,394	2,517,394				26
Assessment Ratio	dec.		0.998000				27
Assessed Value	\$	2,512,359	2,512,359				28
Net Local & School Rate	mills		19.641707				29
Tax Equiv. Computed for Current Year	\$	49,347	49,347				30
Tax Equivalent per 1994 PSC Report	\$	56,041					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	56,041					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	105,336		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	105,336	0	
PUMPING PLANT			
Land and Land Rights (320)	2,807		12
Structures and Improvements (321)	59,440		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	66,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	128,900	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81		23
Total Water Treatment Plant	81	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	125		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			105,336	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	105,336	
PUMPING PLANT				
Land and Land Rights (320)			2,807	12
Structures and Improvements (321)			59,440	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			66,653	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	128,900	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			81	23
Total Water Treatment Plant	0	0	81	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			125	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	452,424		26
Transmission and Distribution Mains (343)	1,467,226		27
Fire Mains (344)	0		28
Services (345)	78,607	4,500	29
Meters (346)	69,886	982	30
Hydrants (348)	166,234		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,234,502	5,482	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	300		35
Computer Equipment (391.1)	16,412		36
Transportation Equipment (392)	24,581		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,161		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	509		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	42,963	0	
Total utility plant in service directly assignable	2,511,782	5,482	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,511,782	5,482	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			452,424	26
Transmission and Distribution Mains (343)		14,894	1,482,120	27
Fire Mains (344)			0	28
Services (345)			83,107	29
Meters (346)	225		70,643	30
Hydrants (348)			166,234	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	225	14,894	2,254,653	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			300	35
Computer Equipment (391.1)			16,412	36
Transportation Equipment (392)			24,581	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			1,161	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			509	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	42,963	
Total utility plant in service directly assignable	225	14,894	2,531,933	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	225	14,894	2,531,933	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,132	4,132	1
February			3,269	3,269	2
March			3,677	3,677	3
April			3,512	3,512	4
May			4,043	4,043	5
June			3,826	3,826	6
July			4,388	4,388	7
August			4,596	4,596	8
September			4,603	4,603	9
October			4,019	4,019	10
November			3,555	3,555	11
December			3,652	3,652	12
Total annual pumpage	0	0	47,272	47,272	
Less: Water sold				42,110	13
Volume pumped but not sold				5,162	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				301	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				301	19
Volume pumped but unaccounted for				4,861	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				344	23
Date of maximum: 9/5/2002					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				79	26
Date of minimum: 5/6/2002					27
Total KWH used for pumping for the year				70,250	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
218 E BRIDGE STREET	2	290	12	150,000	Yes	1
12&16 WEST	3	170	12	150,000	Yes	2
ORANGE ROAD	5	75	24	150,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	5	1
Location	218 BRIDGE STREET	12 & 16 WEST	ORANGE ROAD	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NW	LAYNE	5
Year Installed	1916	1952	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	225	300	400	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	US MOTOR	US MOTOR	9
Year Installed	1970	1952	1983	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	20	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CADWELL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1994		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	140		10
			11
Total capacity in gallons (actual)	200,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	582	0	0	0	582	1
M	D	3.000	200	0	0	0	200	2
M	D	4.000	1,368	0	0	0	1,368	3
A	D	6.000	5,887	0	0	0	5,887	4
M	D	6.000	20,698	0	0	814	21,512	5
P	D	6.000	2,866	0	0	(814)	2,052	6
M	D	8.000	11,294	0	0	0	11,294	7
P	D	8.000	6,601	0	0	0	6,601	8
M	D	10.000	10,459	0	0	(1,527)	8,932	9
P	D	10.000	6,708	0	0	0	6,708	10
M	D	16.000	3,983	0	0	(16)	3,967	11
P	D	16.000	220	0	0	0	220	12
Total Within Municipality			70,866	0	0	(1,543)	69,323	
Total Utility			70,866	0	0	(1,543)	69,323	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	437	0	0	0	437		1
L	0.750	95	0	0	0	95		2
M	1.000	121	2	0	0	123		3
M	1.250	2	1	0	0	3		4
M	1.500	10	0	0	0	10		5
M	2.000	14	0	0	0	14		6
M	3.000	5	0	0	0	5		7
M	4.000	3	1	0	0	4		8
M	6.000	6	0	0	0	6		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
M	12.000	1	0	0	0	1		12
Total Utility		696	4	0	0	700	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	547	0	9	0	538	20	1
0.750	8	3	0	0	11	0	2
1.000	10	1	0	0	11	0	3
1.250	1	0	0	0	1	0	4
1.500	5	0	0	1	6	0	5
2.000	11	0	0	0	11	0	6
3.000	7	0	0	0	7	0	7
4.000	0	0	0	0	0	0	8
6.000	1	0	0	0	1	0	9
Total:	590	4	9	1	586	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	450	65	0	0	9	14	538	1
0.750	1	6	0	0	2	2	11	2
1.000	0	7	0	0	3	1	11	3
1.250	0	1	0	0	0	0	1	4
1.500	0	5	0	0	1	0	6	5
2.000	0	7	0	0	3	1	11	6
3.000	0	4	0	0	2	1	7	7
4.000	0	0	0	0	0	0	0	8
6.000	0	1	0	0	0	0	1	9
Total:	451	96	0	0	20	19	586	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	105			(2)	103	2
Total Fire Hydrants	105	0	0	(2)	103	
Flushing Hydrants						
	12				12	3
Total Flushing Hydrants	12	0	0	0	12	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	133
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620 - Decrease is due to the construction of a upgrade to the wastewater treatment plant. More of the water/sewer employees time was allocated to the sewer utility.

Water Utility Plant in Service (Page W-08)

The adjustment resulted because of property that was previously recorded as non-utility property became in use by the utility.

Water Mains (Page W-15)

The adjustments for the feet of main resulted due to an accurate count taken in 2002. This was to correct prior years miscounts.

Water Services (Page W-16)

Water services were financed by the utility.

The number of meters in service was adjusted at the end of 2001 and 2002 due to a accurate count of meters taken. The number of services has not yet been adjusted. The number of services will be adjusted in a future year when a proper count of services can be taken.

Meters (Page W-17)

The adjustment is a result of an accurate count of meters done in 2002.

The six inch meter was placed into service in late 2001 and was tested at that time. The utility felt that it was not necessary to test in 2002. The meter will be tested in 2003.

Hydrants and Distribution System Valves (Page W-18)

At least half of the distribution valves were not tested in the current year due to time constraints of the utility staff. Efforts are being made to test half of the vavles in 2003.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,188,317	1
Total Sales of Electricity	1,188,317	
Other Operating Revenues		
Forfeited Discounts (450)	2,914	2
Miscellaneous Service Revenues (451)	7,682	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	323	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,919	
Total Operating Revenues	1,199,236	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	580,558	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	98,688	11
Customer Accounts Expenses (901-904)	27,075	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	82,651	14
Total Operation and Maintenance Expenses	788,972	
Other Expenses		
Depreciation Expense (403)	176,605	15
Amortization Expense (404-407)		16
Taxes (408)	100,143	17
Total Other Expenses	276,748	
Total Operating Expenses	1,065,720	
NET OPERATING INCOME	133,516	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,914	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,914	
Miscellaneous Service Revenues (451):		
REPAIRS DUE TO TRAFFIC ACCIDENT	1,034	3
WORK DONE FOR CUSTOMERS	6,004	4
MISCELLANEOUS	644	5
Total Miscellaneous Service Revenues (451)	7,682	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		7
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	323	9
Total Other Electric Revenues (456)	323	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)	9,990	12
Operation Supplies and Expenses (540)	3,571	13
Maintenance of Other Power Production Plant (543)	37,199	14
Total Other Power Generation Expenses	50,760	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	529,798	15
Other Expenses (546)		16
Total Other Power Supply Expenses	529,798	
Total Power Production Expenses	580,558	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	6,142	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	4,143	27
Maintenance of Lines (572)	80,417	28
Maintenance of Line Transformers (573)	1,947	29
Maintenance of Street Lighting and Signal Systems (574)	2,780	30
Maintenance of Meters (575)	3,259	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>98,688</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,146	33
Accounting and Collecting Labor (902)	20,512	34
Supplies and Expenses (903)	5,417	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>27,075</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	816	38
Office Supplies and Expenses (921)	6,000	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	25,430	41
Property Insurance (924)	3,917	42
Injuries and Damages (925)	7,950	43
Employee Pensions and Benefits (926)	35,548	44
Regulatory Commission Expenses (928)	0	45
Miscellaneous General Expenses (930)	2,953	46
Transportation Expenses (933)	37	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	82,651	
Total Operation and Maintenance Expenses	788,972	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		88,157	1
Social Security		10,787	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,199	4
Other (specify): NONE			5
Total tax expense		100,143	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201338				3
County tax rate	mills		6.089547				4
Local tax rate	mills		8.829994				5
School tax rate	mills		9.352572				6
Voc. school tax rate	mills		2.432418				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.905869				10
Less: state credit	mills		1.270315				11
Net tax rate	mills		25.635554				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.829994				14
Combined School Tax Rate	mills		11.784990				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.614984				17
Total Tax Rate	mills		26.905869				18
Ratio of Local and School Tax to Total	dec.		0.766189				19
Total tax net of state credit	mills		25.635554				20
Net Local and School Tax Rate	mills		19.641682				21
Utility Plant, Jan. 1	\$	4,456,397	4,456,397				22
Materials & Supplies	\$	40,852	40,852				23
Subtotal	\$	4,497,249	4,497,249				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	4,497,249	4,497,249				26
Assessment Ratio	dec.		0.998000				27
Assessed Value	\$	4,488,255	4,488,255				28
Net Local & School Rate	mills		19.641682				29
Tax Equiv. Computed for Current Year	\$	88,157	88,157				30
Tax Equivalent per 1994 PSC Report	\$	54,471					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	88,157					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	130,284	18
Structures and Improvements (341)	49,133	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	665,212	21
Generators (344)	317,608	22
Accessory Electric Equipment (345)	8,360	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	1,170,597	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			130,284	18
Structures and Improvements (341)			49,133	19
Fuel Holders, Producers and Accessories (342)			0	20
Prime Movers (343)			665,212	21
Generators (344)			317,608	22
Accessory Electric Equipment (345)			8,360	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	1,170,597	
TRANSMISSION PLANT				
Land and Land Rights (350)				0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	120		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,052,623		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	167,938	20,458	38
Overhead Conductors and Devices (365)	535,470	32,728	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	437,490		41
Line Transformers (368)	364,038	39,576	42
Services (369)	144,281	9,660	43
Meters (370)	70,212	1,781	44
Installations on Customers' Premises (371)	500		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	41,122	8,070	47
Total Distribution Plant	2,813,794	112,273	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	159,540		49
Office Furniture and Equipment (391)	35,523		50
Computer Equipment (391.1)	28,613		51
Transportation Equipment (392)	232,706		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	15,330	5,411	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	294		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			120 34
Structures and Improvements (361)			0 35
Station Equipment (362)			1,052,623 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,000		187,396 38
Overhead Conductors and Devices (365)			568,198 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			437,490 41
Line Transformers (368)	1,350		402,264 42
Services (369)			153,941 43
Meters (370)	120		71,873 44
Installations on Customers' Premises (371)			500 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			49,192 47
Total Distribution Plant	2,470	0	2,923,597
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			159,540 49
Office Furniture and Equipment (391)			35,523 50
Computer Equipment (391.1)			28,613 51
Transportation Equipment (392)			232,706 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,741 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			294 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	472,006	5,411	
Total utility plant in service directly assignable	4,456,397	117,684	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 Total utility plant in service	 4,456,397	 117,684	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	477,417
Total utility plant in service directly assignable	2,470	0	4,571,611
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,470	0	4,571,611

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)	0.50	18.30
7.2/12.5 kV (12kV)	0.00	1.50
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

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RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,640	Thursday	01/17/2002	09:00	1,881
February	02	3,586	Thursday	02/07/2002	10:00	1,668
March	03	3,748	Tuesday	03/05/2002	11:00	1,857
April	04	3,635	Wednesday	04/03/2002	11:00	1,649
May	05	3,583	Thursday	05/30/2002	14:00	1,539
June	06	4,027	Tuesday	06/25/2002	15:00	1,675
July	07	4,216	Monday	07/01/2002	14:00	1,915
August	08	4,045	Thursday	08/01/2002	12:00	1,824
September	09	4,269	Monday	09/09/2002	14:00	1,622
October	10	3,292	Monday	10/21/2002	11:00	1,645
November	11	3,372	Tuesday	11/26/2002	09:00	1,638
December	12	3,615	Friday	12/06/2002	08:00	1,820
Total		45,028				20,733

System Name NEW LISBON

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	140	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	140	7
Purchases	20,733	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	20,873	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	19,490	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	19,490	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,428	27
Total Energy Losses	1,428	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.8414%	29
Total Disposition of Energy	20,918	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	654	5,182	1
Total Sales for Residential Sales		654	5,182	
Commercial & Industrial				
SMALL POWER	CP-1	21	6,195	2
LARGE POWER	CP-2	6	5,502	3
COMMERCIAL	GS-1	135	2,439	4
INTERDEPARTMENTAL	GS-1	12	141	5
Total Sales for Commercial & Industrial		174	14,277	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	31	6
Total Sales for Public Street & Highway Lighting		1	31	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		829	19,490	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		350,179	13,056	363,235	1
0	0	350,179	13,056	363,235	
16,240	21,059	297,409	13,355	310,764	2
18,931	21,790	303,871	12,935	316,806	3
		166,209	6,051	172,260	4
		9,422	334	9,756	5
35,171	42,849	776,911	32,675	809,586	
		15,431	65	15,496	6
0	0	15,431	65	15,496	
				0	7
0	0	0	0	0	
35,171	42,849	1,142,521	45,796	1,188,317	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	DAIRYLAND		1
Point of Delivery	NEW LISBON		2
Type of Power Purchased (firm, dump, etc.)	NON-FIRM		3
Voltage at Which Delivered	67,000		4
Point of Metering	West Side Substation		5
Total of 12 Monthly Maximum Demands -- kW	45,028		6
Average load factor	63.0749%		7
Total Cost of Purchased Power	529,798		8
Average cost per kWh	0.0256		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	1,073	808	12
February	949	719	13
March	988	869	14
April	977	672	15
May	897	642	16
June	910	765	17
July	1,078	836	18
August	1,031	794	19
September	883	739	20
October	968	677	21
November	871	767	22
December	962	858	23
Total kWh (000)	11,587	9,146	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	140	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	4,500	13
Is Plant Owned or Leased?		14
Total Production Expenses	50,760	15
Cost per kWh of Net Generation (\$)	363	16
Monthly Net Generation --- kWh (000): January	0	17
February	3	18
March	3	19
April	1	20
May	17	21
June	3	22
July	65	23
August	3	24
September	5	25
October	4	26
November	4	27
December	32	28
Total kWh (000)	140	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	269	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	175	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	GENERATOR			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	140			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day	22			10
Date of Such Maximum	07/01/2002			11
Number of Hours Generators Operated	16			12
Maximum Continuous or Dependable Capacity--kW	4,500			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	50,760			15
Cost per kWh of Net Generation (\$)	362.5714			16
Monthly Net Generation --- kWh (000): January	0			17
February	3			18
March	3			19
April	1			20
May	17			21
June	3			22
July	65			23
August	3			24
September	5			25
October	4			26
November	4			27
December	32			28
Total kWh (000)	140			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	269			32
Average Cost per Barrel of Oil Burned (\$)	33.6600			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	175			36
Average Cost per Gallon (\$)	5.6600			37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
GENERATOR	2		RECIP	FAIRBANK MORSE		1,920
GENERATOR	1		RECIP	FAIRBANK MORSE		120
GENERATOR	4		RECIP	FAIRBANK MORSE		575
GENERATOR	5		RECIP	FAIRBANK MORSE		3,360
GENERATOR	3		RECIP	FAIRBANK MORSE		300
NONE						
Total						6,275

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		

1
2
3
4
5
6

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	EASTSIDE	EASTSIDE 2	WESTSIDE			1
Voltage--High Side	67,000	67,000	67,000			2
Voltage--Low Side	4,160	7,200	4,160			3
Num. Main Transformers in Operation	1	1	1			4
Capacity of Transformers in kVA	3,750	7,500	5,000			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	908	358	22,498	1
Acquired during year	10	14	276	2
Total	918	372	22,774	3
Retired during year	2	9	195	4
Sales, transfers or adjustments increase (decrease)	(5)	(48)	8,084	5
Number end of year	911	315	30,663	6
Number end of year accounted for as follows:				7
In customers' use	860	210	22,651	8
In utility's use	5	9	1,100	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	46	96	6,912	12
Total end of year	911	315	30,663	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	25	3,634	1
Sodium Vapor	100	114	9,720	2
Sodium Vapor	250	78	16,459	3
Total		217	29,813	
Ornamental				
Sodium Vapor	100	15	1,243	4
Total		15	1,243	
Other				
NONE				5
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 539 - Additional fuel was used in 2002 as more energy was generated. This was possible due to less generator maintenance.

Account 540 - In 2001 this account included the cost of advertising for and hiring two new employees.

Account 545 - Increase due to increase in kwh sold.

Account 923 - The utility had a rate study done in 2001.

Account 928 - The utility had a rate study done in 2001.

Taxes (Acct. 408 - Electric) (Page E-04)

No gross receipts tax is shown because the utility does not have any customers outside the municipal boundary.

Electric Distribution Meters & Line Transformers (Page E-22)

Adjustments were made to meters and transformers due to an accurate count made in 2002.
